

City of Kemah

2013-2014 General Fund Budget

Public Hearing: 09/04/2013

Adoption: 09/18/2013



2013-2014 General Fund Budget

Acct ID	ID	Name	Bank	8/31/2013
01 1001	818	City - General Fund	Amegy Bank	3,288,690.26
01 1009	705	Reserve	Texas First Bank	505,327.44
Total City Funds				3,794,017.70

Acct ID	ID	Name		Bank	
01 1020	534	Grant Monies	Restricted Use	Texas First Bank	34,988.41
01 1018	948	KPD Employee Fund	Restricted Use	Texas First Bank	3,281.50
01 1008	763	KPD Contraband Fund	Restricted Use	Texas First Bank	3,909.04
01 1025	574	KPD - Pre-Siezed Fund	Restricted Use	Texas First Bank	1,838.38
01 1010	376	Court - Security Fund	Restricted Use	Texas First Bank	44,630.56
01 1024	388	Court - Technology Fund	Restricted Use	Texas First Bank	26,087.00
04 1002	966	Hotel Fund	Restricted Use	Texas First Bank	440,977.49
Total Restricted Funds					555,712.38

2013-2014 General Fund Budget

BUDGET SUMMARY	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT 2012-2013 BUDGET	2013-2014 BUDGET
REVENUES	4,774,194.90	5,024,925.17	4,273,087.85	4,001,487.00
Administration	967,351.93	991,233.33	1,035,185.66	1,098,927.36
Municipal Court	283,007.15	216,318.29	278,564.07	242,706.93
Public Works	707,092.59	690,116.11	786,921.78	732,520.52
Police Department	1,863,307.36	1,738,521.73	2,126,459.51	1,901,468.13
Contingency	0.00	42,435.00	45,756.83	25,664.06
TOTAL EXPENSES	3,820,759.03	3,678,624.46	4,272,887.85	4,001,287.00
KPD Emp Acct	125.00	0.00	0.00	100.00
KPD Seizure Acct	1,199.95	1,086.80	0.00	100.00
State Funds	6,814.72	0.00	0.00	0.00
Court General Acct	0.00	2,506.01	0.00	0.00
Court Technology Acct	0.00	0.00	0.00	0.00
Court Security Acct	0.00	0.00	0.00	0.00
Grants	765,028.65	790,457.53	0.00	0.00
TOTAL RESTRICTED ACCT	773,168.32	794,050.34	0.00	200.00
BALANCE	180,267.55	552,250.37	200.00	0.00
<p style="text-align: center;"><i>The estimated tax rate required to cover the proposed budget is .246488</i></p>				

2013-2014 General Fund Budget

	REVENUES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT 2012-2013 BUDGET	2013-2014 BUDGET
4011	AD VALOREM TAXES (CURR)	510,071.74	592,740.44	603,192.97	606,234.00
4015	AD VALOREM TAXES (DELQ)	5,842.03	30,076.68	7,000.00	0.00
4020	FRANCHISE TAX	240,215.89	209,065.78	223,000.00	220,299.00
4025	MIXED BEVERAGE TAX	149,865.82	126,070.70	130,000.00	130,000.00
4035	SALES TAX	2,295,654.42	2,382,289.13	2,340,100.00	2,340,100.00
4101	COURT TAX RETAINER	15,655.99	14,843.40	15,000.00	13,000.00
4105	FINES & FORFIETURES	396,505.53	301,381.80	300,000.00	285,000.00
4106	OMNI FEES	3,135.84	2,449.57	2,500.00	2,500.00
4107	SECURITY FUND	9,120.35	8,275.66	4,500.00	4,500.00
4108	TFC FEES	4,893.77	4,133.19	4,000.00	4,000.00
4109-0010	TIME PYMT FEE (10.00)	7,632.60	6,419.38	6,500.00	6,000.00
4109-0025	TIME PYMT FEE (2.50)	2,021.18	1,679.00	1,750.00	1,500.00
4110	WARRANT FEES	54,433.07	45,670.16	50,000.00	35,000.00
4111	TECHNOLOGY FUND REVENUE	12,119.07	5,452.69	6,500.00	6,500.00
4115	COURT CREDIT CARD FEE	2,752.88	2,573.80	2,750.00	2,500.00
4118	CT JUDICIAL FUND	1,767.05	3,091.57	1,500.00	155.00
4125	DOT REVENUE	24,617.90	27,407.65	22,500.00	27,000.00
4201	INTEREST	1,722.79	779.47	600.00	600.00
4203	HURRICANE RELIEF ASSIST	0.00	35,252.84	118,566.12	0.00
4213	PARK RENTAL & DEPOSITS	26,361.69	19,288.33	26,000.00	22,000.00
4214	PARKING LOT REVENUES	57,733.29	47,733.30	54,400.00	54,399.00
	POLICE REPORTS	1,295.00	873.00	750.00	750.00
4304	EVENTS	0.00	0.00	12,700.00	28,700.00
4305	PERMITS & LICENSES	63,480.47	49,584.47	111,000.00	60,000.00
4310	SIGN PERMIT	4,720.00	4,485.00	5,000.00	5,000.00
4401	ALCOHOLIC BEV PERMIT	12,297.50	3,245.00	3,500.00	3,500.00
4405	BURGLAR ALARM REG	2,152.00	2,452.00	2,500.00	2,500.00
4407	BUSINESS REGISTRATION	105.00	575.00	500.00	11,250.00
4410	CHARTER/SIGHTSEEING LIC	200.00	0.00	800.00	0.00
4430	PEDDLER PERMIT	0.00	0.00	0.00	0.00
4435	PIPELINE PERMIT	0.00	0.00	0.00	0.00
4440	TAXI CAB PERMIT	5,700.00	4,600.00	4,500.00	4,500.00
4445	WRECKER PERMIT	5,450.00	5,350.00	5,500.00	5,500.00
4460	MISC INCOME	1,462.50	0.00	6,518.76	0.00
4505	SALE OF FIXED ASSETS	0.00	955.50	5,000.00	0.00
4510	SALE OF PROPERTY	0.00	35,287.51	16,670.00	0.00
4610	KCDC REIMBURSE	52,000.00	44,000.00	100,000.00	100,000.00
4611	SECURITY FUND REIMBURSEME	-898.38	-150.00	15,000.00	6,000.00
4612	TECHNOLOGY FUND REIMBURSE	0.00	0.00	38,560.00	12,500.00
4617	CHILD SAFETY FUND	2,017.94	0.00	1,000.00	0.00
4711	KPD SEIZURE FUND	675.00	1,437.00	100.00	0.00
4713	KPD PRE-SEIZED FUND	0.00	1,395.62	100.00	0.00
4725	KPD OFFICER FUND	351.66	256.37	0.00	0.00
4802	STORM WATER PUMP GRANT	486,129.25	969,115.75	0.00	0.00
4803	KIPP STREET	297,211.59	34,788.41	0.00	0.00
4804	MISC GRANT FUNDS	17,722.47	0.00	0.00	0.00
4805	SECO GRANT	0.00	0.00	23,030.00	0.00
	TOTAL REVENUES	4,774,194.90	5,024,925.17	4,273,087.85	4,001,487.00

2013-2014 General Fund Budget

		2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT 2012 2013 BUDGET	2013-2014 BUDGET
510	ADMINISTRATION EXPENSES				
5410	SALARIES	304,358.94	262,087.68	334,328.09	350,527.70
5370	PAYROLL TAX	22,917.99	21,511.86	25,851.50	27,030.33
5400	RETIREMENT	19,334.09	8,890.81	8,680.41	11,015.67
5270	INSURANCE	41,125.03	32,895.67	45,463.08	43,824.72
5280	WORKERS COMP	599.83	866.28	1,058.66	1,406.94
5275	UNEMPLOYMENT	411.89	1,403.53	1,566.00	54.00
5412	INCENTIVE	1,200.00	0.00	0.00	1,200.00
5413	LONGEVITY	6,095.00	3,340.00	3,600.00	1,610.00
5125	CAR ALLOWANCE	-472.87	0.00	0.00	0.00
	PERSONNEL SERVICES TOTAL	395,569.90	330,995.83	420,547.74	436,669.36
7200	VEHICLE FUEL	0.00	0.00	5,000.00	5,000.00
7300	SMALL TOOLS/EQUIP	11,353.63	5,488.64	8,000.00	6,500.00
7350	OFFICE SUPPLIES	5,032.89	2,923.84	6,000.00	6,000.00
7400	POSTAGE	2,371.86	1,061.77	1,000.00	4,500.00
	SUPPLIES TOTAL	18,758.38	9,474.25	20,000.00	22,000.00
8100	AUDIT	21,250.00	22,000.00	25,000.00	25,000.00
8125	ELECTION EXPENSES	4,322.36	5,794.07	6,000.00	8,000.00
8130	CONTRACT LABOR	49,061.24	33,731.88	32,000.00	32,000.00
8200	INSURANCE - LIABILITY	21,342.96	36,460.24	48,000.00	48,000.00
8225	EMPLOYEE TESTING	200.00	180.00	200.00	300.00
8250	MAINT. OFFICE EQUIP	1,410.24	388.57	1,500.00	1,000.00
8275	TRAINING/WORKSHOPS	8,580.90	12,445.14	18,000.00	11,000.00
8310	LEGAL EXPENSE	97,369.03	163,583.52	100,000.00	150,000.00
8315	PROFESSIONAL FEES	2,785.00	12,476.45	10,500.00	20,000.00
8325	RENT/SERVICE AGMTS	34,335.21	40,431.41	44,191.12	40,000.00
8326	CLEMC	138,258.00	156,345.00	133,958.00	133,958.00
8400	OPERATION SUPPLIES	14,892.45	21,774.78	14,500.00	18,000.00
8425	ANNUAL DUES	7,499.60	5,113.50	7,750.00	11,000.00
8440	UTILITIES	45,076.00	37,252.10	32,500.00	33,000.00
8445	CITY HALL MAINT	37,923.70	29,369.10	33,000.00	33,000.00
8450	VEHICLE MAINTENANCE	0.00	0.00	1,000.00	2,000.00
8455	COMM CNTR EXPENSES	40,680.31	53,698.86	46,000.00	46,000.00
8456	PARK PROGRAM	27,636.65	8,204.00	15,000.00	20,000.00
8460	CODIFICATION	400.00	0.00	5,090.80	8,000.00
	OPERATIONS TOTAL	553,023.65	639,248.62	574,189.92	640,258.00
9100	Vehicle Principal	0.00	9,409.25	19,573.00	0.00
9150	Vehicle Interest	0.00	986.43	875.00	0.00
9400	CAPITAL			0.00	0.00
9999	UNCLAIMED WRITE OFFS	0.00	1,118.95	0.00	0.00
	CAPITAL TOTAL	0.00	11,514.63	20,448.00	0.00
	ADMINISTRATION TOTALS	967,351.93	991,233.33	1,035,185.66	1,098,927.36

2013-2014 General Fund Budget

		2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT 2012-2013 BUDGET	2013-2014 BUDGET
520	COURT EXPENSES (520)				
5410	SALARIES	133,829.24	96,872.29	101,631.17	104,680.07
5370	PAYROLL TAX	9,987.16	7,519.93	7,901.77	8,144.58
5400	RETIREMENT	6,430.57	3,632.95	2,923.14	3,744.91
5270	INSURANCE	14,485.61	12,693.58	13,625.40	20,343.84
5280	WORKERS COMP	269.30	212.94	323.59	333.53
5275	UNEMPLOYMENT	216.00	522.00	522.00	18.00
5412	INCINTIVE	0.00	0.00	700.00	700.00
5413	LONGEVITY	1,150.00	1,930.00	960.00	1,085.00
	PERSONNEL SERIVCES TOTAL	166,367.88	123,383.69	128,587.07	139,049.93
7300	SMALL TOOLS & EQUIPMENT	4,872.54	63.86	1,500.00	1,500.00
7350	OFFICE SUPPLIES	5,944.77	4,155.65	5,000.00	3,000.00
7400	POSTAGE	1,772.70	883.73	1,000.00	1,200.00
	SUPPLIES TOTAL	12,590.01	5,103.24	7,500.00	5,700.00
8130	CONTRACT LABOR	7,200.00	21,000.00	21,000.00	21,000.00
8275	TRAINING/WORKSHOPS	1,662.55	2,214.56	2,500.00	4,500.00
8310	LEGAL EXPENSE	22,350.00	23,950.00	25,000.00	30,000.00
8325	RENT/SERVICE AGREEMENTS	12,725.30	15,537.43	16,000.00	19,650.00
8413	DELINQUENT COLLECTIONS	43,936.46	261.45	500.00	100.00
8415	JUROR EXPENSE	162.00	132.00	360.00	600.00
8420	SECURITY FUND	2,280.01	11,450.72	15,000.00	6,000.00
8425	ANNUAL DUES	324.47	336.00	450.00	500.00
8430	TECHNOLOGY FUND	8,504.77	3,711.96	58,560.00	12,500.00
8440	UTILITIES	2,382.01	697.38	607.00	607.00
8460	MISC. OPERATIONS	2,521.69	8,539.86	2,500.00	2,500.00
	OPERATIONS TOTAL	104,049.26	87,831.36	142,477.00	97,957.00
9200	CAPITAL	0.00	0.00	0.00	0.00
	CAPITAL TOTAL	0.00	0.00	0.00	0.00
	COURT TOTALS	283,007.15	216,318.29	278,564.07	242,706.93

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530	PUBLIC WORKS EXPENSES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT 2012-2013 BUDGET	2012-2013 BUDGET
5410	SALARIES	218,043.90	217,756.18	234,390.08	246,675.78
5411	OVERTIME	2,029.72	936.96	7,500.00	5,000.00
5370	PAYROLL TAX	16,556.21	17,022.71	19,001.84	19,903.45
5400	RETIREMENT	13,985.62	8,352.22	7,029.44	9,151.68
5270	INSURANCE	55,723.12	46,906.08	57,306.48	48,871.68
5280	WORKERS COMP	6,992.52	7,089.04	9,680.94	11,045.93
5275	UNEMPLOYMENT	671.63	2,088.00	2,088.00	72.00
5412	INCENTIVE - MOSQ SPRAY	1,074.00	1,040.00	1,100.00	550.00
5413	LONGEVITY	4,420.00	4,905.00	5,400.00	5,450.00
	PERSONNEL SERVICES TOTAL	319,496.72	306,096.19	343,496.78	346,720.52
7200	FUEL EXPENSES	22,425.67	26,106.80	25,000.00	25,000.00
7300	SMALL TOOLS/EQUIP	2,389.03	3,594.17	6,000.00	6,000.00
7500	MISC CHEMICALS	2,448.93	4,920.27	6,000.00	6,000.00
	SUPPLIES TOTAL	27,263.63	34,621.24	37,000.00	37,000.00
8200	INSURANCE - LIABILITY	4,040.91	6,356.00	4,316.00	5,000.00
8215	STORM WATER MGMT	-5,593.00	8,174.45	20,000.00	20,000.00
8225	EMPLOYEE TESTING	100.00	45.00	300.00	300.00
8230	RESIDENTIAL SOLID WASTE	95,129.52	95,129.52	98,000.00	98,000.00
8250	MAINTENANCE/ELECTRONICS	305.95	0.00	500.00	500.00
8275	TRAINING/WORKSHOPS	0.00	60.00	1,000.00	1,000.00
8300	UNIFORMS	4,884.25	4,420.18	5,500.00	5,500.00
8325	RENT/SERVICE AGREEMTS	30,713.78	27,719.89	35,000.00	30,000.00
8330	MATERIAL, ST & ROADS	19,564.34	8,484.99	20,000.00	20,000.00
8335	LANDSCAPE	27,174.76	40,089.77	30,000.00	30,000.00
8425	SUBSCRIPTIONS/DUES	255.00	870.00	500.00	500.00
8440	UTILITIES	89,307.06	90,005.30	85,000.00	85,000.00
8445	SERVICE CENTER MAINT	5,354.29	3,799.21	8,000.00	8,000.00
8450	EQUIPMENT MAINTENANCE	12,533.45	24,363.28	25,000.00	25,000.00
8460	OPERATING EXPENSE	17,139.01	7,730.73	10,000.00	10,000.00
8470	STREET SIGNAGE	0.00	0.00	0.00	10,000.00
	OPERATIONS TOTAL	300,909.32	317,248.32	343,116.00	348,800.00
9100	VEHICLES-PRINCIPAL	0.00	11,455.41	23,829.00	0.00
9150	VEHICLES - INTEREST	0.00	1,200.95	1,065.00	0.00
9200	EQUIP-PRINCIPAL	8,793.03	19,494.00	0.00	0.00
9250	EQUIP-INTEREST	90.89	0.00	0.00	0.00
9400	CAPITAL OUTLAY	50,539.00	0.00	38,415.00	0.00
	CAPITAL TOTAL	59,422.92	32,150.36	63,309.00	0.00
	PUBLIC WORKS TOTALS	707,092.59	690,116.11	786,921.78	732,520.52

2013-2014 General Fund Budget

		2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT 2012 2013 BUDGET	2013-2014 BUDGET
540	POLICE DEPARTMENT				
5410	SALARIES	945,492.90	975,849.46	1,091,151.63	1,128,906.89
5411	OVERTIME	88,394.24	72,989.59	75,000.00	75,000.00
5415	PART TIME PERSONNEL	49,518.25	41,033.75	45,000.00	45,000.00
5370	PAYROLL TAX	82,411.60	85,718.58	95,779.65	99,051.20
5400	RETIREMENT	66,024.69	40,151.55	35,432.21	45,544.13
5270	INSURANCE	154,510.48	145,334.71	170,026.68	172,171.68
5280	WORKERS COMP	12,527.50	15,468.19	28,674.34	29,975.23
5275	UNEMPLOYMENT	2,099.14	6,465.96	5,742.00	198.00
5412	INCENTIVE PAY	24,683.50	25,054.19	31,000.00	35,000.00
5413	LONGEVITY	7,615.00	8,875.00	9,870.00	10,880.00
	PERSONNEL SERVICES TOTAL	1,433,277.30	1,416,940.98	1,587,676.51	1,641,727.13
7200	VEHICLE/FUEL EXPENSES	55,216.92	62,089.05	50,000.00	50,000.00
7300	SMALL TOOLS/EQUIP	2,137.27	4,127.75	3,000.00	4,000.00
7350	OFFICE SUPPLIES	6,954.99	6,811.01	7,500.00	7,500.00
7400	POSTAGE	641.46	662.71	650.00	650.00
7500	MISC SUPPLIES	1,302.63	1,433.90	1,500.00	1,500.00
	SUPPLIES TOTAL	66,253.27	75,124.42	62,650.00	63,650.00
8200	INSURANCE - LIABILITY	4,535.97	9,299.61	10,041.00	10,041.00
8210	COMPUTER TECHNOLOGY	13,784.12	15,470.96	18,000.00	19,000.00
8225	EMPLOYEE TESTING	2,405.00	1,750.43	2,000.00	2,000.00
8250	MAINTENANCE/ELECTRONICS	11,428.89	15,000.00	15,000.00	15,000.00
8275	TRAINING/WORKSHOPS	10,351.92	10,443.12	12,000.00	15,000.00
8300	UNIFORMS	11,599.75	12,084.98	12,000.00	12,000.00
8325	RENT/SERVICE AGREEMTS	30,215.87	42,253.84	56,000.00	56,000.00
8350	DETENTIONS	4,012.67	5,226.61	6,000.00	4,500.00
8375	C.O.P.S	372.49	494.27	1,500.00	1,500.00
8380	DOT ENFORCEMENT	5,986.41	4,161.74	7,500.00	7,500.00
8400	OPERATIONS SUPPLIES	1,212.76	2,552.30	5,000.00	5,000.00
8425	SUBSCRIPTIONS/DUES	488.58	388.00	750.00	750.00
8440	UTILITIES	3,842.15	3,719.42	3,800.00	3,800.00
8450	VEHICLE MAINTENANCE	24,844.14	18,420.60	25,000.00	25,000.00
8460	OPERATING EXPENSE	159.88	263.46	1,500.00	1,500.00
8475	EMPLOYEE AWARDS	1,614.16	1,542.85	1,500.00	2,500.00
8600	EMERGENCY MANAGEMENT	15,640.22	15,011.05	15,000.00	15,000.00
	OPERATIONS TOTAL	142,494.98	158,083.24	192,591.00	196,091.00
9100	VEHICLES-PRINCIPAL	144,270.91	41,004.55	121,145.00	0.00
9150	VEHICLES - INTEREST	22.96	1,972.86	1,749.00	0.00
9200	DOT PRINCIPAL	1,361.88	9,439.76	19,573.00	0.00
9250	DOT INTEREST	11.48	955.92	875.00	0.00
9400	CAPITAL OUTLAY	75,614.58	35,000.00	140,200.00	0.00
	CAPITAL TOTAL	221,281.81	88,373.09	283,542.00	0.00
	POLICE TOTALS	1,863,307.36	1,738,521.73	2,126,459.51	1,901,468.13

2013-2014 General Fund Budget

545	CONTINGENCIES	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT 2013 2014 BUDGET	2013-2014 BUDGET
8000	CONTINGENCIES	0.00	42,435.00	45,756.83	25,664.06
	CONTINGENCIES TOTAL	0.00	42,435.00	45,756.83	25,664.06

2013-2014 General Fund Budget

510	ADMINISTRATION BUDGET JUSTIFICATIONS
PERSONNEL SERVICES:	
5410	Salaries - This expense covers salaries for the Administration department. This includes the Full Time City Administrator, City Secretary, Accounts Payable/Receptionist, Finance/HR Officer, Building Official, and Part Time Capital Projects Manager.
5270	Health Insurance - The City of Kemah provides employees with Health, Life and Dental Insurance coverage. The City pays 100% of premiums for employees and 60% for dependent Health. Dependent Dental is paid at 100% by the employee.
5275	Unemployment - This benefit is calculated at 3.0% of the first \$9000.00 of each employees salary.
5280	Workmen's Compensation - This benefit is to provide coverage for employees that might get injured while on the job. Each class of worker is rated. This coverage is provided through the Texas Municipal League.
5370	FICA/Medicare - The FICA/Medicare tax is calculated at a rate of 7.65% of gross salaries.
5400	Retirement - The City's retirement benefit is provided through the Texas Municipal Retirement System.
5412	Incentive -
5413	Longevity Pay - This item is figured at \$5.00/month for each month the employee has been employed by the City.
SUPPLIES:	
7200	Fuel - This is for fuel for the City Administrator & Building Official Vehicles.
7300	Small Tools and Equipment - This item is funded for the purchase and replacement of computer hardware components. Such as printers, monitors, computers, laptops.
7350	Office Expense - This line item has been consolidated to include basic office supplies and computer software for all departments within the City.
7400	Postage - This item is for the necessary postage and bulk rate permits for mailing correspondence.
OPERATIONS:	
8100	Audits - This item is funded for financial and audit services from the selected firm.
8125	Elections - This line item is funded to compensate poll workers, lease election equipment and purchase the necessary forms and documents to conduct an election. It is also used for training related to the election laws and for the required advertising. This covers one General Election.
8130	Contract Labor - This item is funded to compensate the contract inspectors utilized by the City to review building plans and make site inspections.
8200	Insurance - The insurance through Texas Municipal League provides protection for the department's vehicles, physical damage, and for employee's liability. As well as errors & omissions, real & personal property at the municipal facility, real & personal property at the community center, criminal conduct, windstorm coverage and bonds/insurance.
8225	Employee Testing - This line item is used to pay for pre employment testing and physical exams.
8250	Maintenance Office Equipment - This line item is used to fund repairs and service to the various office equipment for the Administration Department.
	Training/Workshops/Banquets - This line item is funded for the various training needs of the administrative staff, as well as the elected officials. It is also used to cover expenses for attendance to various banquets and meetings. This includes lunches attended by Staff and Elected Officials. This does not include attendance at TML conference.

2013-2014 General Fund Budget

8310	Legal - This line item is funded to pay the retainer and additional services of the City Attorney.
8315	Professional Fees - This line item will fund engineering services, appraisal services, etc.
8325	Rental & Services - This line item is funded to cover the expenses for leased items, service agreements and contract services. It includes funding for Galveston Central Appraisal District, Tax Assessor Collector, Animal Control services, Software Leasing for financial and building dept., storage rentals, rental for various office equipment such as the postage meter.
8326	CLEMC - This is for our ambulance service.
8400	Operation Supplies - This line item is funded to purchase various supplies for daily operations. It includes funds for publishing public notices, newsletters, advertising, courier services, special occasion flowers, flags, banners, plaques, reference books, coffee supplies and misc. maps, etc.
8425	Dues & Subscriptions - This line item is funded to renew the various professional dues and subscriptions. It includes the Texas Municipal League, Houston Galveston Area Council, Texas Municipal Clerks Association, Texas Floodplain Mangement Association, International Building Code Congress, Texas City Managers Association, Galveston County Mayors & Council, Bay Area Houston Economic Development, Bay area Transportation, North Galveston County Chamber, Sams Club, and various publications.
8440	Utilities - This line item is funded for utilities at City Hall/Police Department such as electric, water, and internet.
8445	City Hall Maintenance - This line item covers janitorial services, cleaning products, paper goods (toilet paper, paper towels, trash bags), pest control, repairs to a/c, electrical, plumbing, building maintenance and upkeep for building.
8450	Vehicle Maintenance - This is for maintenance and repairs of the City Administrator & Building Official Vehicles.
8455	Community Center Expense - This line item is funded to perform routine maintenance to the Community Center. It includes utilities, insurance, janitorial services and supplies. Additionally it is used to pay for services to the mechanical system and appliances within the center.
8456	Park Program - This line item covers different communitcy based programs for the children.
8460	Codification - Municode annual updates
CAPITAL:	
9100	Vehicle Principal -
9150	Vehicle Interest -
9400	Capital -

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520	MUNICIPAL COURT JUSTIFICATIONS
PERSONNEL SERVICES:	
5410	Salaries - This expenses covers 1 Court Administrator and 1 clerk.
5370	FICA/Medicare - The FICA/Medicare tax is calculated at a rate of 7.65% of gross salaries.
5400	Retirement - The City's retirement benefit is provided through the Texas Municipal Retirement System.
5270	Health Insurance - The City of Kemah provides employees with Health, Life and Dental Insurance coverage. The City pays 100% of premiums for employees and 60% for dependent Health. Dependent Dental is paid at 100% by the employee.
5280	Workmen's Compensation - This benefit is to provide coverage for employees that might get injured while on the job. Each class of worker is rated. This coverage is provided through the Texas Municipal League.
5275	Unemployment - This benefit is calculated at 3.0% of the first \$9000.00 of each employees salary.
5412	Incentive - Incentive pay for Bilingual Court Clerk
5413	Longevity Pay - This item is figured at \$5.00/month for each month the employee has been employed by the City.
SUPPLIES:	
7300	Small Tools and Equipment - This item is funded for the purchase and replacement of computer hardware components. Such as printers, monitors, computers, laptops.
7350	Office Expense - This is for basic office supplies.
7400	Postage - This expenses is to cover warrant letters, juror summons trial setting, post cards for notice of warrants and other misc. letters.
OPERATIONS:	
8130	Contract Labor - This money will pay for 2 part time judge (One Presiding and One Associate)
8275	Training - This money will be used to pay employee tuition, per diem, travel for training.
8310	Legal - This money will pay for our City Prosecutor to attend 24 arraignments, 12 trials and 2 jury trials a year. It also pays for phone calls and emails regarding different cases and legal opinions.
8325	Rental & Services - The court pays for 1/2 of the storage facility fees. Maintenance Agreement for the Court Digitex Copier. Notary Insurance for 1 clerk. A portion for a off site back up system. This money will pay for software support for Utility Data Systems Inc.and DOT with computer repairs and virus updates. The money will also pay for our local warrants going into the Southeast Texas Crime Information Center, Accurint. This also will pay for a wireless card for the Judges laptop. Server Support. Norton Antivirus software. Spam Software. Server Rack. Outsourced computer services. Online Citation Inquiry and Payment Support.
8413	Linebarger Collection Fees - Fees due to Linebarger for collecting fees and fines.
8415	Juror Expense - This is to pay for 2 trials per year. There are approx 35 jurors at \$6.00.
	Security Expense - Restrictive Use by State Law - \To be reimbursed by restricted use account (4611).
8425	Dues & Subscriptions - This money will be used to pay for subscriptions to newsletters and memberships to professional organizations supporting the court function.
8430	Technology Expense - Restrictive Use by State Law - Portion to be reimbursed by restricted use account (4612).
8440	Utilities - The pays for 1/3 of the internet.
8460	Misc Operations - This money will pay for courier services and reference books.The court is needing to shred files that are taking up space and be up to date with records retention. This money pays for credit card fees.

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530	PUBLIC WORKS BUDGET JUSTIFICATIONS
PERSONNEL SERVICES:	
5410	Salaries - This expenses covers basic salaries for Public Works employees.
5411	Overtime - This is for overtime for Public Works Personnel. It funds the extra hours worked supervising weekend community service, mosquito spraying and emergency call outs.
5270	Health Insurance - The City of Kemah provides employees with Health, Life and Dental Insurance coverage. The City pays 100% of premiums for employees and 60% for dependent Health. Dependent Dental is paid at 100% by the employee.
5275	Unemployment - This benefit is calculated at 3.0% of the first \$9000.00 of each employees salary.
5280	Workmen's Compensation - This benefit is to provide coverage for employees that might get injured while on the job. Each class of worker is rated. This coverage is provided through the Texas Municipal League.
5370	FICA/Medicare - The FICA/Medicare tax is calculated at a rate of 7.65% of gross salaries.
5400	Retirement - The City's retirement benefit is provided through the Texas Municipal Retirement System.
5412	Incentive Pay- Incentive for employees that receive their certification for mosquito spraying.
5413	Longevity Pay - This item is figured at \$5.00/month for each month the employee has been employed by the City.
SUPPLIES:	
7200	Fuel - This money will be used to purchase fuel.
7300	Small Tools and Equipment - This is for necessary small tools for daily operations. This would include saws, chainsaws, small mowers, nail guns, mosquito control devices, and other misc. small hand tools.
7500	Misc. Supply Chemicals - This is for mosquito control, weed killer, and other chemical supplies.
OPERATIONS:	
8200	Insurance - The insurance through Texas Municipal League provides protection for the department's vehicles, physical damage, and for employee's liability.
8215	Stormwater Mgmt Program - This is for any maintenance and operation of the Pump Station. This is also used for drainage projects throughout the City.
8225	Employee Testing - This money will be used for testing and hiring of Public Works personnel.
8230	Residential Solid Waste Disposal - The city pays for the residential trash service provided by Waste Mgmt. .
8250	Maintenance Electronics - This is for maintenance and repairs of the Public Works Nextel radios.
8275	Training - This money will be used to pay employee tuition, per diem, travel for training.
	Uniforms - This is for Public Works uniforms. We furnish 11 sets of uniforms for each employee which are picked up and serviced weekly by our uniform service. It also provides for one pair of
8325	Rental & Services - This is for the monthly service fee for the Nextel radios. It also includes fees for dumpsters used in the City cleanup projects and used for disposal of limbs and stumps removed from city right-of-way and any necessary equipment rental.
8330	Materials - This is for the cost of materials for projects. This would include limestone, sand, asphalt, concrete, etc.
1234	Landscape Expenses - Landscaping maintence, irrigation maintenance, chemical treatements, and seasonal planting and mulching at City Hall, community center, visitor center, and Texas Ave island. This also included trimming of the Palm trees along Hwy 146.
8425	Dues and Subscriptions - Annual dues for Mosquito Control
8440	Utilities - This is for the street lights and the utilities for the Municipal Service Center, Park, and Pavillion facilities.

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8445	Maintenance Buildings & Grounds - This is for any building or grounds maintenance/repairs at the Service Center.
8450	Equipment Maintenance - This is for repairs and maintenance of Public Works vehicles, equipment, and tools.
8460	Miscellaneous Operations Expense - This money will be used to pay for various expenses connected to operations. Such as welding supplies, cones, barricades, safety vests, safety glasses. It also includes street signs and various cleanup supplies.
CAPITAL:	
9100	Vehicles - Principal:
9150	Vehicles - Interest:
9200	Equipment -
9250	Equipment - Interest:
CAPITAL:	
9400	Capital Outlay -

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540	POLICE DEPARTMENT JUSTIFICATIONS
PERSONNEL SERVICES:	
5410	Salaries - The funding will be used to cover basic salaries for full time employees.
5411	Overtime - Employees of the police department work throughout the year and are not allowed to take holidays if scheduled to work. Additionally, these employees have other requirements like court appearances and special events that generate an overtime expense.
5415	Part Time - The funding is for the use of partime employees that are needed to cover any manpower shortages that occur due to vacancies, vacation, sick leave, military leave or training.
5412	Incentive Pay - The funding will be used to cover incentive pay for the professional development of the officers. Officers and dispatchers are awarded \$1,100 per year for and intermediate certificate, \$1,400 per year for an advanced certificate and \$1,880 per year for a masters certificate. Incentive is also paid for college degrees. \$1,450 per year for an Associates Degree, \$1,750 per year for a Bachelors Degree and \$2,050 per year for a Masters Degree. Incentive is paid for the highest achievement not cumulative. Includes \$3.00 per hour for OIC & FTO while performing either duty. \$700 for bi-lingual pay for Spanish speaking officers.
5270	Health Insurance - The funding will be used for The City of Kemah to provide employees with Health, Life and Dental Insurance coverage. The City pays 100% of premiums for employees and 60% for dependent Health. Dependent Dental is paid at 100% by the employee.
5275	Unemployment - This benefit is calculated at 3.0% of the first \$9000.00 of each employees salary.
5280	Workmen's Compensation - This benefit is to provide coverage for employees that might get injured while on the job. Each class of worker is rated. This coverage is provided through the Texas Municipal League.
5370	FICA/Medicare - The FICA/Medicare tax is calculated at a rate of 7.65% of gross salaries.
5400	Retirement - The City's retirement benefit is provided through the Texas Municipal Retirement System. .
5413	Longevity Pay - This item is figured at \$5.00/month for each month the employee has been employed by the City.
SUPPLIES:	
7200	Fuel and Oil - The funding will be used to purchase fuel, oil and filter changes, and state inspections for all department vehicles.
7300	Small Tools and Equipment - The funding will be used to replace or repair desks, chairs, tools, VCR's, televisions, and vairous other equipment. New chair for Disptach \$2000.
7350	Office Supplies - The funding will be used to purchase copy paper, printer ribbons, toner and misc. office items
7400	Postage - The funding will be used to cover postage for correspondence and shipping expenses from the various carriers.
7500	Misc. Supplies - The funding will be used to purchase misc. supplies such as dog food, bottled water, coffee, and cleaning supplies.
OPERATIONS:	
8200	Insurance - The insurance through Texas Municipal League provides protection for the department's vehicles, physical damage, and for employee's liability.

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8210	Computer Technology - The funding will be used to purchase Computer Hardware, Software, Peripherals (printers, faxes, copiers, surge protectors, cables, monitors, switches, routers, etc.) License for Windows Products and spam and virus protection software. Outsourced computer maintenance and repair costs.
8225	Employee Testing - The funding will be used for testing and hiring of police personnel. The money will pay for newspaper advertisement, entrance tests, physicals, psychological testing.
	Maintenance of Electronics - This funding will be used to pay for repair of 800 Mhz radios, Tele Dispatch system, repair/purchase of cameras, purchase of radio batteries, repair/purchase of flashlights, installation of mobile radios and emergency management equipment, repairs on radar units, repair and software for video and audio recording system. Repair/Purchase emergency management equipment.
8275	Training - The funding will be used to pay employee tuition, per diem, travel and weapons qualifications.
8300	Uniforms - The funding will be used to pay for police uniforms and uniform accessories. The department provides each officer with three short sleeve shirts, two long sleeve shirts, three pair of Class A pants, uniform name plate, raincoat, bullet resistant vest, and a winter jacket. Dispatch personnel are provided three short sleeve shirts and two pair of khaki pants.
8325	Rentals & Services - This money will be used to pay for all rental and service agreements in the department, such as contract with TCLEDDS & TCLEDDS assistant, Galv. Co. Emergency Comm. District, Verizon Wireless, Air Cards, Creative Switching, climate controlled records storage, copier rental, maintenance, Incident reporting system (OSSI) and various on-line investigation services.
8350	Detentions - The funding will be used to pay for prisoner food, laundry, blankets, latex gloves, mattresses, disinfectant, and jail equipment maintenance.
8375	Community Oriented Policing - The funding will be used to pay for promotional item handouts for kids, public outreach programs, and citizens police academy.
8380	DOT Enforcement - This funding is used to pay for equipment, air card, training, supplies, vehicle maintenance, cell phone and any other expense related to Commercial Motor Vehicle enforcement.
8400	Supplies - The funding will be used to pay for narcotic identification kits, forensic supplies, lab analysis, evidence processing supplies, and compact flash cards for DVR systems.
8425	Dues and Subscriptions - The funding will be to pay for subscriptions to law enforcement periodicals, memberships in police professional organizations, and MTUG dues.
8440	Utilities - The funding will be used to pay for the Police Department's portion of the Comcast internet/email accounts
8450	Maintenance of Vehicles - The funding will be used to provide repairs to police vehicles , ATV's and bicycles.
8460	Miscellaneous Operations Expense - The funding will be used to pay for various expenses connected to operations.
8475	Employee Functions and Awards - The funding will be used to pay for awards for exemplary employees as well as other official functions.
8600	Emergency Management (Generator Maintenance)
CAPITAL:	
9100	Vehicles - Principal:
9150	Vehicles - Interest:

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9200	DOT Principal -
9250	DOT Interest -
9400	Capital Outlay -

City of Kemah

2013-2014 HOT Fund Budget

Adoption: 09/18/2013



Kemah Community Development Corporation

2013-2014 Budget

Approved by KCDC: 08/27/2013

Approved by City Council: 09/18/2013



KCDC Budget 2013-2014		Approved by KCDC 08/27/2013
4035	Sales Tax - 1/4% of the sales tax collected by the City	\$ 800,000.00
4201	Interest Income - Interest on KCDC Checking and CD Accounts	1,000.00
KCDC REVENUE		\$ 801,000.00
8000	Administrative Support - Reimburse City the cost for personnel services, administrative services, office supplies, and facility use for KCDC business.	\$ 100,000.00
8001	Annual Newsletter Publication - Cost to publish Newsletter regarding KCDC plans and projects.	1,000.00
8100	Audit - Financial and audit services.	5,000.00
8130	Grant Writer - Contract service for grant writing	20,000.00
8310	Legal - Retainer and additional services of the City Attorney.	15,000.00
8315	Planning - Planning for Veterans Memorial, Sidewalk Program, Pier Study, and Traffic Light at Bel Road.	25,000.00
Sub-total Administrative		\$ 166,000.00
8455	Janitorial Service - Janitorial services for the restrooms behind the visitors center, at end of 6th street, and Cien Park.	\$ 20,000.00
8440	Utilities - Electrical and water usage for restrooms at 6th & Kipp and the entry area at 6th & SH 146	3,200.00
8275	Training/Workshops - Cover the expenses for attendance at various banquets, meetings and seminars for Board members.	3,000.00
8460	Operation/Maintenance - Purchase various supplies for daily operations and maintenance of KCDC Projects.	10,000.00
Sub-total Operations		\$ 36,200.00
8425	Dues/Memberships -Membership fees for BAHEP \$15,000, TEDC \$450, Galveston Economic Alliance \$1,000, Bay Tran \$3,000, Chamber \$10,000, Bay Tech \$3,000 and other KCDC approved memberships.	\$ 33,000.00
8550	Business Recruitment - Business recruitment and water study.	30,000.00
8551	Community Development/Events -Funding for community development/events benefiting the City. (Christmas Boat Parade \$5,000, Christmas in Kemah \$10,000, Miss Kemah \$5,000, and/or other KCDC Approved items \$5,000)	25,000.00
Sub-total Development & Promotions		\$ 88,000.00
9100	Parks and Recreation - Funding for West Kemah Park Pavilion \$25,000 and Cien Park \$5,000.	\$ 30,000.00
9101	Ben Blackledge Boat Ramp Match - KCDC's match for Texas Parks & Wildlife Grant for Boat Ramp Project.	100,000.00
9150	Ike Dike Project - Texas A&M Galveston Phase I Planning	25,000.00
9200	School House Project - Storefront Concept with local business promotion.	5,000.00
9500	Entry Beautification - Palm tree trimming \$15,000 Uplighting on FM 2094 \$110,000, and Relocation of trees/shrubs \$5,000.	20,000.00
9800	Street Improvements - Improvements to Harris Ave (\$87,500), Dolores St (\$217,500), and Bayshore Ave (\$250,000).	461,800.00
9801	Street Maintenance - Traffic markings, curb repair, and handicap ramps within the Business District.	25,000.00
9801	Bollards - SH 146 Intersections	25,000.00
9900	Gunda/Traffic Management - Funding for traffic management within the Business District.	50,000.00
9910	Parking/Trolley/Conference -Transit Terminal Parking Garage feasibility study. Trolley acquisition matching funds. Conference Center feasibility study and concept. Pedestrian traffic study.	250,000.00
545-8000	Contingency	7,000.00
Sub-total Development & Promotions		\$ 998,800.00
TOTAL EXPENSES		\$ 1,289,000.00
TOTAL SURPLUS/DEFICIT		\$ (488,000.00)

2013-2014 BUDGET: HOTEL MOTEL FUND

	HOTEL FUND BUDGET 2013-2014	2010-2011 ACTUAL	2011-2012 ACTUAL	CURRENT 2012-2013 BUDGET	2013-2014 BUDGET
4022	HOTEL/MOTEL TAX	360,749.71	494,498.26	420,000.00	420,000.00
4201	INTEREST	98.56	145.64	100.00	100.00
4202	MISC INCOME	858.00	0.00	0.00	0.00
	TOTAL REVENUES	361,706.27	494,643.90	420,100.00	420,100.00
5410	SALARIES	78,897.62	49,230.34	33,032.00	32,032.00
5370	PAYROLL TAX	5,517.67	3,971.65	2,450.45	2,450.45
5400	RETIREMENT	2,893.25	1,186.60	0.00	0.00
5270	INSURNANCE	5,798.08	1,598.67	0.00	0.00
5280	WORKERS COMP	-27.15	0.00	100.35	100.35
5275	UNEMPLOYMENT	365.14	479.09	783.00	27.00
5413	LONGEVITY	70.00	125.00	0.00	0.00
	SUBTOTAL OF PERSONNEL EXPENSES	93,514.61	56,591.35	36,365.80	34,609.80
8130	CONTRACT/CONSULTANT SERVICE	0.00	16,800.00	36,000.00	39,600.00
8100	CONVENTION CENTER (BACVB)	33,866.00	42,000.00	63,000.00	68,000.00
8150	KEMAH VISITOR CENTER OPERATIONS	24,547.75	27,626.05	31,000.00	32,000.00
8400	ADVERTISING/PROMOTIONS TOTAL	212,994.24	131,303.47	31,700.00	50,000.00
8410	WEBSITE	0.00	0.00	6,000.00	6,000.00
8420	BILLBOARD	0.00	0.00	20,000.00	25,000.00
8430	KIOSK	0.00	0.00	30,000.00	0.00
8440	CITY EVENTS	0.00	0.00	100,000.00	100,000.00
8450	CITY SPONSORED EVENTS	0.00	0.00	50,000.00	50,000.00
8500	HISTORICAL ORGANIZATIONS/SITES	0.00	5,990.67	5,000.00	0.00
8600	BANK/AMDIN FEES	173.49	42.08	0.00	0.00
8700	COUNCIL APPROVED TOTAL	41,172.00	3,737.00	0.00	0.00
9100	CAPITAL - CONVENTION CENTER FACILITY	0.00	0.00	11,034.20	0.00
	SUBTOTAL OF OTHER EXPENSES	312,753.48	227,499.27	383,734.20	370,600.00
	TOTAL OF ALL EXPENSES	406,268.09	284,090.62	420,100.00	405,209.80
	Revenues over/under Expenditures	-44,561.82	210,553.28	0.00	14,890.20

2013-2014 BUDGET: HOTEL MOTEL FUND

	REVENUE JUSTIFICATIONS:
4022	HOTEL/MOTEL TAX - Hotel Occupancy Tax Collected (7%)
4201	INTEREST - Interest on account
4202	MISC INCOME - No other income budgeted.
	EXPENSE JUSTIFICATIONS:
5410	SALARIES - This expense covers expense for Part Time Employees to work at the Visitor Center.
5370	PAYROLL TAX - The FICA/Medicare tax is calculated at a rate of 7.65% of gross salaries.
5400	RETIREMENT - The City's retirement benefit is provided through the Texas Municipal Retirement System for Full Time Employees. No longer any Full Time Employees at KVC. No money budgeted.
5270	INSURANCE - he City of Kemah provides employees with Health, Life and Dental Insurance coverage. The City pays 100% of premiums for employees and 60% for dependent Health. Dependent Dental is paid at 100% by the employee. No longer any Full Time Employees at KVC. No money budgeted.
5280	WORKERS COMP - This benefit is to provide coverage for employees that might get injured while on the job. Each class of worker is rated. This coverage is provided through the Texas Municipal League.
5275	UNEMPLOYMENT - This benefit is calculated at 3.0% of the first \$9000.00 of each employees pay.
5413	LONGEVITY - This item is figured at \$5.00/month for each month the employee has been employed by the City. This is a benefit for Full Time Employees. No longer any Full Time Employees at KVC. No money budgeted.
8130	CONTRACT/CONSULTANT SERVICE - This item is funded to compensate the contract employee coordinating city events and events being within the City.
8100	CONVENTION CENTER (BACVB) - This item is to funded the Bay Area Convention & Visitors Bureau
8150	KEMAH VISITOR CENTER OPERATIONS - This items is for the utilities, building maintenance, computer and office supplies at the Visitor Center.
8300	ARTS ORGANIZATIONS/PROGRAMS - No money budgeted.
8400	ADVERTISING/PROMOTIONS - This is for brochures, brochure distribution, promotional items such as cups, koozies, key tags, plastic bags, calendars, pens, and other types of items. It also includes funding for ad and magazine publications, brackets, banners and the cost of maintenance and operations of the digital sign at the Community Center.
8410	WEBSITE - This is to fund the operations and maintenace of the tourism and mobile website.
8420	BILLBOARD - This is to fund billboard advertismement for city tourism
8430	KIOSK - This is to fund the maintenance and operation of an informational kiosk. No money budgeted.
8440	CITY EVENTS - This is to fund City Events that promote toursim beneficial to the City. Events such as but not limited to Kemah 4th of July Parade, Christmas Event, Crawfish Event, Oktoberfest, etc.
8450	CITY SPONSORED EVENTS - This is to fund City Sponsored Events that promote toursim beneficial to the City. Events such as but not limited to Miss Kemah Pageant, Pan Jam, Krewe du lac Mardi Gras, Blessing of the Fleet, Triathlon, Gulf Coast Film Festival, Music Festival, etc.
8500	HISTORICAL ORGANIZATIONS/SITES - No money budgeted.
8700	COUNCIL APPROVED REQUEST - This was for items that were not included in the preliminary budget and required Council approval. No money budgeted.
9100	CAPITAL - Convention Center Facility - This is to reserve funds for the proposed Convention Center & Transit Terminal Parking Garage.